



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ६, अंक ३६]

सोमवार, मे ११, २०२०/वैशाख २१, शके १९४२

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १०६

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated 11th May 2020.

NOTIFICATION

Notification No. 9/2020—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1020/C.R. 44/Taxation-1.— In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (MAH.XLIII of 2017) (hereinafter referred to as the said Act), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the Foreign companies which are airlines companies covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) **and who** have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below:—

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** as provided under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules :

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.